

<b>FILED</b>
Date _____
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Clerk _____
Comm. Amdt. _____
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**Amendment No. 2 to HB0832**

**Head  
Signature of Sponsor**

**AMEND Senate Bill No. 899**

**House Bill No. 832\***

by deleting from Section 70 of the bill as amended the following language:

(a) The commissioner shall refund to the persons listed in this section the portion of the local tax imposed by this chapter that is attributable to the amendment of the single article provision of the Local Option Revenue Act by this Act, when such tax is paid to the Department or paid to other dealers by the following persons:

(1) Fabricators or processors of tangible personal property holding an authorization to purchase industrial machinery, as that term is defined in § 67-6-102, free of sales or use tax.

(2) Common carriers holding an exemption certificate pursuant to § 67-6-528.

(3) For-profit hospitals and for-profit nursing homes licensed by the department of health pursuant to § 68-11-202.

(4) Persons that engage, as their principal business, in those activities described under industry Sector 23 of the North American Industry Classification System of 2002, prepared by the office of management and budget of the federal government.

(5) Telecommunications providers that are regulated by the Federal Communications Commission or the Tennessee Regulatory Authority.

and by substituting instead the following language:

(a) The commissioner shall refund the portion of the local tax imposed by this chapter that is attributable to the amendment of the single article provision of the Local

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Option Revenue Act by this Act for any entity that pays business tax under Title 67,  
Chapter 4, Part 7; franchise and excise tax under Title 67, Chapter 4, Parts 20 and 21;  
or sales and use tax under Title 67, Chapter 6.